IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

TUESDAY, THE 29TH MAY 2007 / 8TH JYAISHTA 1929

WP(C).No. 13349 of 2007(L)

PETITIONER:

M.P.KUNJUMUHAMMED @ KUNJAPPA, AGED 48,
S/O.MUHAMMED KUTTY, MANGATTUPALLIMALIL HOUSE,
AREEKODU DESOM, THALAKKADATHUR P.O., TIRUR,
MALAPPURAM DISTRICT.

BY ADV. SRI.JAMES ABRAHAM (VILAYAKATTU)

RESPONDENTS:

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1. THE COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, COCHIN.

2. UNION OF INDIA, REPRESENTED BY THE SECRETARY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, CENTRAL SECRETARIAT, NEW DELHI.

BY SRI. JOHN VARGHESE

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S. SIRI JAGAN, J.

W.P.(C)NO. 13349 OF 2007

DATED THIS THE 29th DAY OF MAY, 2007

JUDGMENT

This writ petition is being adjourned from time to time from 13.42007 onwards. Today when the matter was taken up, the learned counsel for the petitioner was not present.

2. The petitioner challenges an order passed by the Customs, Excise and Service Tax Appellate Tribunal rejecting the application of the petitioner for dispensing with the requirement of pre-deposit the penalty imposed on the petitioner for entertaining his appeal filed by him against order imposing penalty. Ext.P1 is the said order. The Tribunal, who passed the order has not been made a party in this writ petition. I have gone through Ext.P1. The same gives very detailed reasoning for the conclusion arrived at by the Tribunal. I do not find any perversity in the findings arrived at for refusing to dispense with the requirement of pre-deposit of the penalty imposed on the petitioner. The Tribunal has exercised the discretion vested in it properly. Therefore, I do not find any merit in this writ petition and accordingly, the same is dismissed.

S. SIRI JAGAN, JUDGE

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